

ROGER M. BEAN, CPA

QUALIFICATIONS

- Twenty-five years of experience in public accounting in areas such as; audits and reviews of financial statements, financial planning, budgeting, acquisitions, cost containment, financial reporting and cash management.
- Three years as Chief Financial Officer of not for profit entity involved with the certification of physicians in the field of family practice.

EXPERIENCE PROFILE

- 1999-Present Chief Financial Officer of the American Board of Family Practice, Inc
- 1978-1999 Rippe & Kingston Co. PSC, Rippe & Kingston Systems, Inc., and affiliated entities.

This group of companies is involved in the practice of public accounting, computer consulting, software development and licensing, investment advisory service, business valuations and mergers and acquisitions.

Positions held: 1978 to 1980 Senior in Audit Department

1980 to 1984 Manager in Audit Department

1984 to 1999 Partner with firm

- 1974 – 1978 Arthur Young and Company, CPA's

SCOPE OF POSITION 1984 TO PRESENT

- Responsible for all accounting, finance and treasury functions of the American Board of Family Practice
- Rippe & Kingston partner in charge of audit and accounting practice, quality control issues, AICPA peer review compliance, administrative responsibilities including recruiting, continuing professional education, insurance, scheduling and departmental mentoring

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JOB EXPERIENCES- 1978 TO PRESENT

- Audit, review and accounting services to business and not-for-profit concerns. These entities range in size from not-for-profits with annual budgets from \$50,000 to \$ 20,000,000 and business enterprises up to \$250,000,000 in revenues with international operations.
- Litigation support and forensic accounting services to lawfirms and clients involved in litigation and fraud recovery.
- Consulting services involving:
 - Franchising Insurance Internal Controls
 - Banking Budgeting Succession Planning
 - MIS Systems Executive Recruiting
 - Cost Control Long Range Planning
- Industry Specialties Include
 - Automobile Dealerships Not-For-Profit Organizations
 - Professional Service Organizations

EDUCATION

- University of Kentucky, Lexington, Kentucky; B. S. Degree, Honors in Accounting, With Distinction; August, 1974

PROFESSIONAL AFFILIATIONS

- Licensed CPA in Ohio and Kentucky
- Member American Institute of Certified Public Accountants
- Member Ohio Society and Kentucky Society of CPA's
- Three term member of Ohio Society of CPA's Professional Ethics Committee, 1996 through 2000, Two term member of the Kentucky Society of CPA's professional ethics committee

Attachments B and C

Testimony of Roger M. Bean, CPA as Expert

1997-2003

1. Marc D. Hellman V. Castruci Auto Mall, State Court. Deposition given.

Publications of Roger M. Bean

1993-2003

1. Several newsletter or newspaper articles for Business Courier or not for profit publications

Attachment D
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Materials Reviewed in Preparation of this Report

1. Ford Motor Company Dealer Financial Statements for Kings Lincoln Mercury, Stillpass Lincoln Mercury, Ridgeview Lincoln Mercury, Northgate Lincoln Mercury, Fryson Lincoln Mercury, Fairfield Lincoln Mercury, Wyler Lincoln Mercury for the period from 1996 to April 2002.
2. Ford Motor Company Dealer Financial Statements for Eastside for the period from 1996 through August 31, 2003.
3. Warranty Audit reports prepared by Ford and related correspondence on the Eastside franchise.
4. Cross-Sell vehicle registrations for the period 1997 to 2003 for Ohio and Kentucky.
5. Ford Dealer Fixed Operations Management Report for 2000 to 2003.
6. Depositions and exhibits:
 - A. Mr. Carter
 - B. Mr. Reichert
 - C. Mr. Mullins
 - D. Mr. Huser
 - E. Mr. Hall
 - F. Mr. Crowley
 - G. Mr. Gwaltney
 - H. Mr. Walls
 - I. Mr. Woeste
 - J. Mr. Beattie
 - K. Mr. Brown
 - L. Mr. Woodall
 - M. Mr. Letart
 - N. Mr. Csernotta
 - O. Mr. Fisher
7. Automotive News Market Data reports, 1999-2002
8. Acquisition documents pertaining to the Wyler\Stillpass franchise.
9. Acquisition documents pertaining to the Dixon franchise
10. Cincinnati region business plan review – 2002
11. Cincinnati region 1999 Growth Strategy Plan
12. Cincinnati region business plan review – 2001
13. Summary of Eastside and Chevrolet personnel for 1999 through 2003
14. Listing of lost LPE money from 2000
15. Complaint
16. JD Power Initial Quality Survey reports
17. Eastside customer satisfaction reports
18. Plaintiffs Memorandum in Opposition to the Motions for Summary Judgment of Defendants and Exhibits
19. "Scheduled Orders- Select Time Periods" for Eastside, Kings and Northgate
20. August 7, 2002 expert report of Mark C. Schmidt, Ph.D.

Attachment D
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21. Lincoln Distribution Strategy (08-23-00)
22. Lincoln Mercury Profit Plan for Fairfield
23. 12-07-01 Competitive Dualing Consent Letter
24. KDG Agreement and Right of First Refusal
25. Consolidator Agreement
26. Property detail ledgers for Honda East and Beechmont Motors
27. Prime interest rate detail
28. Actual detail of service records at Eastside
29. Listing of lost vehicle sales
30. Listing of expenses incurred in updating Eastside facility
31. Operating report for Beechmont Chevrolet for 1999 to August 2003